

Senate File 2323

H-8262

1 Amend Senate File 2323, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 34, after line 6 by inserting:

4 <DIVISION ____
5 SCHOOL DISTRICT BUDGET ADJUSTMENT

6 Sec. ____ . Section 257.2, subsection 2, Code 2016,
7 is amended by striking the subsection.

8 Sec. ____ . Section 257.4, subsection 1, paragraph
9 a, Code 2016, is amended by adding the following new
10 subparagraph:

11 NEW SUBPARAGRAPH. (10) The amount of revenue
12 received from the secure an advanced vision for
13 education fund and approved by the school district for
14 reducing the school district's additional property tax
15 levy pursuant to a revenue purpose statement adopted
16 under section 423F.3.

17 Sec. ____ . NEW SECTION. **257.14A District cost per**
18 **pupil equity — budget adjustment.**

19 1. The board of directors of a school district
20 with a regular program district cost per pupil that is
21 less than the highest regular program district cost
22 per pupil among all school districts in the state for
23 the same budget year that wishes to receive the budget
24 adjustment under this section may adopt a resolution
25 by May 15 preceding the budget year and shall notify
26 the department of management of the adoption of the
27 resolution and the amount of the budget adjustment to
28 be received.

29 2. a. For budget years beginning on or after
30 July 1, 2017, each school district that satisfies the
31 requirements of subsection 1 shall be eligible for a
32 budget adjustment for that budget year in an amount not
33 to exceed the difference between the school district's
34 regular program district cost per pupil and the
35 highest regular program district cost per pupil among

1 all school districts in the state multiplied by the
2 district's budget enrollment. The resolution adopted
3 under subsection 1 may specify a budget adjustment
4 amount that is less than the maximum amount authorized
5 under this paragraph "a".

6 **b.** The school district shall fund the budget
7 adjustment solely using moneys from its distribution of
8 moneys received from the secure an advanced vision for
9 education fund under section 423F.3 and authorized for
10 such purpose by a revenue purpose statement. Amounts
11 used to fund the budget adjustment may be used by the
12 school district for any school general fund purpose.

13 **3.** A budget adjustment received under this section
14 shall not affect the eligibility for or amount of any
15 other budget adjustment authorized by law for the same
16 budget year. In addition, a budget adjustment under
17 this section shall be limited to the budget year for
18 which the adjustment was authorized and shall not be
19 included in any computation of a school district's cost
20 for any future budget year.

21 **Sec. ____.** Section 423.2, subsection 11, paragraph
22 b, subparagraph (3), Code 2016, is amended to read as
23 follows:

24 **(3)** Transfer one-sixth of the remaining revenues
25 to the secure an advanced vision for education fund
26 created in [section 423F.2](#). This subparagraph (3) is
27 repealed ~~December 31, 2029~~ January 1, 2050.

28 **Sec. ____.** Section 423.2, subsection 14, Code 2016,
29 is amended to read as follows:

30 **14.** The sales tax rate of six percent is reduced to
31 five percent beginning on January 1, ~~2030~~ 2050.

32 **Sec. ____.** Section 423.5, subsection 5, Code 2016,
33 is amended to read as follows:

34 **5.** The use tax rate of six percent is reduced to
35 five percent beginning on January 1, ~~2030~~ 2050.

1 Sec. _____. Section 423.43, subsection 1, paragraph
2 b, Code 2016, is amended to read as follows:

3 b. Subsequent to the deposit into the general fund
4 of the state and after the transfer of such revenues
5 collected under [chapter 423B](#), the department shall
6 transfer one-sixth of such remaining revenues to the
7 secure an advanced vision for education fund created in
8 section 423F.2. This paragraph is repealed ~~December~~
9 ~~31, 2029~~ January 1, 2050.

10 Sec. _____. Section 423F.1, Code 2016, is amended to
11 read as follows:

12 **423F.1 Legislative intent.**

13 It is the intent of the general assembly that the
14 increase in the state sales, services, and use taxes
15 under [chapter 423, subchapters II and III](#), from five
16 percent to six percent on July 1, 2008, shall be used
17 solely for purposes of providing revenues to local
18 school districts under [this chapter](#) to be used solely
19 for school infrastructure purposes, ~~or~~ school district
20 property tax relief, and school district budget
21 adjustments under section 254.14A.

22 Sec. _____. Section 423F.3, subsection 1, paragraph
23 d, Code 2016, is amended to read as follows:

24 d. For any authorized school infrastructure
25 purpose or project of the school district as defined
26 in [subsection 6](#), excluding purposes specified in
27 subsection 6, paragraph "0d", if the total cost of the
28 authorized infrastructure purpose does not exceed three
29 million dollars.

30 Sec. _____. Section 423F.3, subsection 3, paragraph
31 b, Code 2016, is amended to read as follows:

32 b. If the board of directors intends to use funds
33 for purposes or projects other than those listed in
34 paragraph "a", or change the use of funds to purposes
35 or projects other than those listed in paragraph "a",

1 the board shall adopt a revenue purpose statement
2 or amend an existing revenue purpose statement,
3 subject to approval of the electors, listing the
4 proposed use of the funds. If the board of directors
5 intends to use funds for a school infrastructure
6 purpose or project that was approved by the board
7 on or after July 1, 2016, the total cost of which
8 exceeds three million dollars, the board shall adopt
9 a revenue purpose statement or amend an existing
10 revenue purpose statement, subject to approval of the
11 electors, to specifically authorize the use of funds
12 for that school infrastructure purpose or project.
13 Both the ballot presented to the electors and the
14 revenue purpose statement shall describe each school
15 infrastructure purpose or project that has a total cost
16 exceeding three million dollars, specify the estimated
17 commencement and completion dates for each such purpose
18 or project, and specify a maximum amount of funds
19 received under this section that may be used for each
20 such purpose or project. School districts shall submit
21 the statement to the voters no later than sixty days
22 prior to the expiration of any existing revenue purpose
23 statement or change in use not included in the existing
24 revenue purpose statement.

25 Sec. ____ . Section 423F.3, subsection 6, Code 2016,
26 is amended by adding the following new paragraph:

27 NEW PARAGRAPH. *0d.* For school budget years
28 beginning on or after July 1, 2017, "*school*
29 *infrastructure*" includes any of the following if
30 specified in a revenue purpose statement approved at
31 election:

32 (1) If a school district's average transportation
33 costs per pupil exceed the state average transportation
34 costs per pupil determined under section 257.31,
35 subsection 17, paragraph "c", the payment of school

1 district transportation costs not to exceed an amount
2 equal to the district's actual enrollment for the
3 school year multiplied by the difference between the
4 district's average transportation costs per pupil and
5 the state average transportation costs per pupil for
6 the school year.

7 (2) Funding a district cost per pupil equity budget
8 adjustment under section 257.14A.

9 (3) Reduction of the school district's additional
10 property tax levy under section 257.4.

11 Sec. _____. Section 423F.3, subsection 7, Code 2016,
12 is amended to read as follows:

13 7. The general assembly shall not alter the
14 purposes for which the revenues received under this
15 section may be used from infrastructure ~~and~~ purposes,
16 property tax relief purposes, and budget adjustment
17 purposes under section 257.14A to any other purpose
18 unless the bill is approved by a vote of at least
19 two-thirds of the members of both chambers of the
20 general assembly and is signed by the governor.

21 Sec. _____. Section 423F.6, Code 2016, is amended to
22 read as follows:

23 **423F.6 Repeal.**

24 This chapter is repealed ~~December 31, 2029~~ January
25 1, 2050.

26 Sec. _____. IMPLEMENTATION. The approval requirement
27 of section 423F.3, subsection 7, Code 2016, shall not
28 apply to this division of this Act.>

29 2. Title page, line 5, after <atters,> by
30 inserting <modifying provisions relating to the secure
31 an advanced vision for education fund,>

32 3. By renumbering, redesignating, and correcting
33 internal references as necessary.

PAUSTIAN of Scott